



State of Washington
Department of Revenue
Property Tax Division
Attn: County Review Program
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2002
COUNTY REVALUATION
PROGRESS REPORT

County: _____

County Assessor: _____
(Signature) (Date)

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Section 1: 2002 REVALUATION PROGRESS/STATUS

1. Complete the following table regarding the date you closed your rolls or completed revaluation activities for each property category for the 2002 assessment year.

ASSESSMENT ROLL

| Date of Roll Closing | Real | Personal | New Construction |
|----------------------|------|----------|------------------|
| | | | |

2. Complete the following table regarding the revaluation activities completed during **the 2002 assessment year**.

PARCELS

| Appraisal Activity | Number Scheduled | Number Completed | Percent Completed |
|-------------------------------------|------------------|------------------|-------------------|
| Physical Insp. & Appraisals (a) (b) | | | |
| Residential Properties | | | |
| Com. & Ind. Properties | | | |
| Other | | | |
| Total | | | |
| Statistical Update (b) (c) | | | |
| Residential Properties | | | |
| Com. & Ind. Properties | | | |
| Other | | | |
| Total | | | |
| Revaluation Notices | | | |
| Total | | | |
| New Construction Notices | | | |
| Total | | | |

(a) Parcel is defined as a tract of land identified by the assessor and listed on the assessment and tax rolls.

(b) If breakdown is not available, provide totals.

(c) Annual revaluation counties only.

3. If you did not complete your scheduled inspections and appraisals for 2002, have you corrected for this in the remaining years of the revaluation cycle? Please explain.

4. **Annual Revaluation Counties** - If you did not revalue properties in the statistical update areas during 2002, do you have appropriate market evidence to support their 2002 assessed values? Yes No
5. **Annual Revaluation Counties** - What methods did you employ during the 2002 assessment year to adjust non-inspected properties to market value?
- Trending (Factoring) of Improvement Value
 - Trending (Factoring) of Land Value
 - Trending (Factoring) of Total Property Value (Combined Imp. & Land)
 - Re-calibrating Cost Model (Updating Replacement Cost New for Improvements)
 - Multiple Regression Analysis
 - Other (Explain)
6. **Annual Revaluation Counties** - For properties that were physically inspected in 2002, did you employ a different valuation model/method from those properties referenced in question 5? Yes No
- If yes, explain the method/model used:
7. **Annual Revaluation Counties** - Has your valuation method/model changed for the 2002 assessment year? Yes No
- If yes, please explain:
8. Do you reappraise exempt (non-government) property located within the revaluation area during each revaluation period? Yes No

9. Do you plan to make any changes to your physical inspection areas for the 2003 assessment year? WAC 458-07-025 requires that changes to a revaluation plan be reviewed and approved by DOR prior to implementation of the changes. Yes No

If yes, please explain:

10. If exempt properties are re-appraised during your revaluation cycle, complete the following table.

| Inspection Cycle - Year | 1 -2002 | 2 - 2003 | 3 - 2004 | 4 - 2005 | 5(a) - 2006 | 6(a) - 2007 |
|-------------------------------|---------|----------|----------|----------|-------------|-------------|
| No. scheduled to be appraised | | | | | | |
| No. appraised | | N/A | N/A | N/A | N/A | N/A |
| Percent appraised (b) | % | N/A | N/A | N/A | N/A | N/A |

(a) Annual revaluation counties only.

(b) No. appraised / No. scheduled to be appraised.

(N/A) Not applicable

11. How many parcels with new construction were assessed for the 2002 assessment year? _____
12. Was all new construction placed on the assessment rolls for 2002? Yes No
13. If question No. 11 was answered no, how many parcels with new construction still needed to be done after the rolls were closed? (Estimate is OK.) _____
14. What is your estimate of value of new construction not placed on the assessment roll during 2002? _____
15. How many property segregations/mergers required processing in 2002? _____
16. How many property segregations/merges were processed in 2002? _____
17. If your property segregation program is not current, when do you anticipate that it will be current (i.e. days, weeks, months)? _____

Section 2: APPRAISAL/ASSESSMENT SYSTEMS

1. Do you have a computer-assisted mass appraisal system (CAMA) in place? Yes No

2. What types of property are valued with the CAMA system?

Residential

Commercial

Industrial

Multi-Family

Agricultural

3. How are your land and property characteristics data maintained?

On property cards (Hard Copy)

On computerized records

4. Have you coded your real property parcels with neighborhood codes, land-use codes, or other types of property codes?

Yes

No

Neighborhood Code

Land-Use Code

Other (Explain)

5. Do you have a systematic personal property auditing program?

Yes

No

6. If you have an auditing program, how many audits were performed during the 2002 assessment year?

7. What criteria do you use for selecting accounts to audit?

8. When audits are conducted, how are they typically performed?

Telephone

Mail

On-site Inspection

Other (Explain)

9. Do you utilize a public benefit rating system to value Open Space - Open Space properties?

Yes

No

If no, please explain the method employed:

Section 3: RESOURCES

1. **Budget No. 1** - Complete the following table regarding your proposed/tentative budget for the 2003 assessment year (if known).

| Category | 2003 Budget Amount |
|--|--------------------|
| Furniture & Fixtures/Equipment/Systems | |
| Staff Wages & Benefits | |
| Education & Training | |
| Other | |
| Extraordinary Appropriations (a) | |
| Total Assessor's Budget | |
| Less: Non-assessment Functions (b) | |
| Budget For Assessment Functions | |

- (a) Represents non-recurring or "one-time" appropriations which are not expected or budgeted for annually (i.e. systems upgrade, office remodel or expansion, etc.).
- (b) Represents funding for non-assessment functions administered in some assessors' offices. (i.e., Treasurer operations by Pierce County Assessor - Treasurer's Office, GIS responsibilities not related to property tax administration, etc.).

2. If you report an amount as an extraordinary or "one-time" appropriation, please describe the nature of the appropriation.

3. If you report an amount under non-assessment functions, please describe the nature of the appropriation.

4. **Budget No. 2** - If your budget includes appropriations to pay for central services provided by the county, complete the following table. If you do not complete the table, it will be assumed that you are not billed for and your budget does not include appropriations to pay for centralized services provided by your county.

| Category of Centralized Service Provided by County | 2003 Budget Amount |
|--|--------------------|
| Office Space (Rent) | |
| Information/Computer Services | |
| County Vehicles | |
| Other: | |
| | |
| | |
| | |
| | |

5. What percent of the property segregation budget is dedicated to the following?
(Estimate is O.K.)

Mapping: _____ %

Segregation/clerical: _____ %

6. Office Staffing - Complete the following table regarding your staffing levels as of January 1, 2002.

Note: (1) For temporary or part-time employees, compare the amount of time available with that of a full-time employee (FTE). For example, one person for six months plus one person for three months equal 3/4 FTE. (2) Include assessor in staff count.

| STAFFING CATEGORY | No. of FTE's as of January 1, 2002 |
|--|------------------------------------|
| a) <u>Appraisers - Residential</u> Supervisors Crew Chiefs..... Field Appraisers Land Appraisers | |
| b) <u>Appraisers - Commercial</u> Supervisors Field Appraisers Land Appraisers | |
| c) Appraisers - Industrial | |
| d) Sales Analyst | |
| e) Appraisal Clerical Support | |
| f) Segregation Clerks | |
| g) Levy Clerks | |
| h) Cartographers | |
| i) Computer Data Entry Persons | |
| j) <u>Personal Property Staff</u> Supervisors Auditor-Appraisers..... Clerical Support | |
| k) GIS (*) | |
| l) Administration | |
| m) Other (not listed above). Please specify. _____ _____ | |
| n) Total Staff (Include Assessor) | |

(*) Exclude staff whose primary duties are not generally an integral function of the assessor's office.

Section 4: MISCELLANEOUS INFORMATION

1. **Appeals** - Complete the following table for appeals to the local Board of Equalization for the 2001 and 2002 assessment years.

NUMBER OF 2001 APPEALS

| Appeals That Were: | Real Property | Personal Property |
|-------------------------------|----------------------|--------------------------|
| Stipulated before hearing | | |
| Withdrawn without stipulation | | |
| Heard before the Board | | |
| Total | | |

NUMBER OF 2002 APPEALS

| Appeals That Were: | Real Property | Personal Property |
|-------------------------------|----------------------|--------------------------|
| Stipulated before hearing | | |
| Withdrawn without stipulation | | |
| Heard before the Board | | |
| Total | | |

2. **Mobile Homes** - Complete the following table regarding which assessment roll you list mobile homes on.

| Assessment Roll | Number on Assessment Roll |
|------------------------|----------------------------------|
| Real Property | |
| Personal Property | |
| Total | |

3. **Appraisal Production** - Complete the following table regarding the **average number of physical inspections and appraisals** per day or week that you require or plan for **each appraiser** to complete during the revaluation period. (*Note: Estimates may be provided if actual data is not available.*)

| Inspection/ Appraisal | Residential No. Completed Per: | | Commercial No. Completed Per: | |
|--------------------------|--------------------------------|------|-------------------------------|------|
| | Day | Week | Day | Week |
| Physical Inspections | | | | |
| Appraisals | | | | |
| New Construction | | | | |

4. **Appraisal Year** - Specify the number of days that you plan for or allow to complete the following assessment tasks during the assessment year. (*Note: Estimates may be provided if actual data is not available.*)

| Task | Average Number of Days |
|-------------------------------------|------------------------|
| Revaluation | |
| New Construction | |
| Appeals | |
| Training and Education | |
| Annual and Sick Leave | |
| Other | |
| Weekends and Holidays (Approx. 115) | |
| Total | 365 |

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